IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 9TH MARCH 2007 / 18TH PHALGUNA 1928

WP(C).No. 7881 of 2007(L)

PETITIONER:

M/S.VIVEKANANDA CASHEW FACTORY,
KEERIKKAD P.O., RAMAPURAM, ALAPPUZHA DIST.,
REPRESENTED BY ITS MANAGING PARTNER.

BY ADV. SRI.V.C.JAMES
SRI.SERGI JOSEPH THOMAS

RESPONDENT:

ASSISTANT COMMISSIONER (ASSESSMENT),
ALAPPUZHA.

BY GOVT. PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 7881 OF 2007-L

JUDGMENT

The petitioner challenges Ext.P5 order of assessment of K.G.S.T for the year 2004-05 and also Ext.P7 consequential demand. Against the said orders, the petitioner has got a right of appeal. But, as a justification for making a frog-leap to this Court, the learned counsel for the petitioner pointed out that though the petitioner applied for additional time for filing reply to Ext.P2 notice, the same was not granted. Further, as per Ext.P2, it was granted only a week's time to file reply. As per circular No.6/2004/CT dated 17.3.2004, the petitioner was entitled to get at least two weeks' time for filing reply. So, the impugned order is issued in violation of the principles of natural justice and therefore, this Court may interfere with the same. All the contentions raised by the petitioner can be raised before the appellate authority and the said authority can grant all the reliefs sought by it. Further, as per the present provisions of the Act, the appellate authority itself can examine the materials produced by the petitioner and pass an order without remitting the case to the assessing authority. Therefore, it is unnecessary for this Court to entertain this writ petition. Accordingly, it is

closed without prejudice to the contentions of the petitioner and its right to invoke the appellate remedy.

9th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/